**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE C.N. RAMACHANDRAN NAIR**

**TUESDAY, THE 10TH JULY 2007 / 19TH ASHADHA 1929**

**WP(C).No. 21224 of 2007(B)**
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**PETITIONER:**
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**TRESA PRESILLA JACOB, MALABAR AGRO PRODUCTS, KANJIRAPUZHA P.O., PALAKKAD.**

**BY ADV. SRI. VIJAYAN. K.U.**
**SRI. K.N. SREEKUMAR**

**RESPONDENTS:**
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1. **COMMERCIAL TAX OFFICER (AA)**
   **O/o THE ASSISTANT COMMISSIONER (AA)**
   **COMMERCIAL TAXES, PALAKKAD.**

2. **STATE OF KERALA, REPRESENTED BY**
   **SECRETARY TO GOVERNMENT,**
   **TAXES DEPARTMENT,**
   **GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

   **BY GOVERNMENT PLEADER SRI. C. K. GOVINDAN.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 21224 of 2007**

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**Dated, this the 10th day of July, 2007**

**J U D G M E N T**

Petitioner is challenging Exts.P4 & P5 assessment and penalty orders for payment of tax in respect of rainguarding compound. This Court, in **State of Kerala Vs. Shaji Joseph**, reported in 11 KTR 210, held that since rain guard compound is used for fixing the rain guard on rubber trees for tapping during rainy season, it is an adhesive. Learned counsel for the petitioner submitted that the matter stands referred to Full Bench. I do not think every case should be referred to Full Bench. I give freedom to the petitioner to seek rectification of the original order if Full Bench judgment on rate of tax is favourable to the party. Subject to reserving this right, the WP(C) is dismissed following the above judgment.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**

jg